



Meyercord Revenue Inc.

an ITW company

475 Village Drive

Phone: (630) 682-6200

Carol Stream, IL 60188-1830 Fax: (630) 682-6269



STATE OF WEST VIRGINIA

RFQ NUMBER: TAX09005

CIGARETTE TAX STAMPS

OPENS: 12/8/08 at 1:30PM

RECEIVED

2009 NOV 24 A 9: 58

PROCURING DIVISION
STATE OF WV



State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER	TAX09005
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PAGE	1
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ADDRESS CORRESPONDENCE TO ATTENTION OF	SHELLY MURRAY 304-558-8801
--	-------------------------------

VENDOR

RFQ COPY
 TYPE NAME/ADDRESS HERE
 MEYERCORD REVENUE INC.
 475 VILLAGE DRIVE
 CAROL STREAM, IL 60188

SHIP TO

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/17/2008				

BID OPENING DATE: 12/08/2008 BID OPENING TIME: 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		255-30		\$148,980.00
<p>----- ADDENDUM NO. 1 -----</p> <p>THIS ADDENDUM IS ISSUED TO ADDRESS QUESTIONS RECEIVED PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 11/12/2008.</p> <p>ATTACHMENT: QUESTIONS AND RESPONSES</p> <p>THE BID OPENING DATE IS EXTENDED:</p> <p>FROM: 12/01/2008 TO : 12/08/2008</p> <p>EXHIBIT 10</p> <p>REQUISITION NO.: TAX09005</p> <p>ADDENDUM ACKNOWLEDGEMENT</p> <p>I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.</p> <p>ADDENDUM NO. 'S:</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
	630-682-6239	11/21/08
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
Business Unit Manager	20 1697655	

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
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 Charleston, WV 25305-0130

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DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
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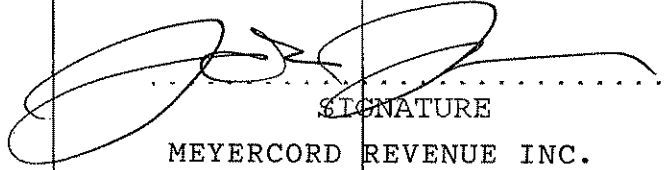
DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
11/17/2008				

BID OPENING DATE: 12/08/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
NO. 1	X					
NO. 2						
NO. 3						
NO. 4						
NO. 5						

I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.

VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.


 SIGNATURE
 MEYERCORD REVENUE INC.
 COMPANY
 11/21/08
 DATE

REV. 11/96

----- END OF ADDENDUM NO. 1 -----

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TAX09005
Addendum No. 1

Question:

I was reviewing the specifications and the stamp numbering has not changed from last time. Do you know if the Department of Revenue is considering a unique number for each stamp?

Response:

For the fusion stamps (Item #1) the beginning serial number will be 84123.
For the heat applied hand stamps (Item #2) the beginning serial number will be 02296.

GENERAL TERMS & CONDITIONS REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. All quotations are governed by the *West Virginia Code* and the *Legislative Rules* of the Purchasing Division.
4. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
5. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
6. Payment may only be made after the delivery and acceptance of goods or services.
7. Interest may be paid for late payment in accordance with the *West Virginia Code*.
8. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
9. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
10. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
11. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
12. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
13. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, this Contract may be deemed null and void, and terminated without further order.
14. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
15. **WEST VIRGINIA ALCOHOL & DRUG-FREE WORKPLACE ACT:** If this Contract constitutes a public improvement construction contract as set forth in Article 1D, Chapter 21 of the West Virginia Code ("The West Virginia Alcohol and Drug-Free Workplace Act"), then the following language shall hereby become part of this Contract: "The contractor and its subcontractors shall implement and maintain a written drug-free workplace policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act, as set forth in Article 1D, Chapter 21 of the West Virginia Code. The contractor and its subcontractors shall provide a sworn statement in writing, under the penalties of perjury, that they maintain a valid drug-free work place policy in compliance with the West Virginia and Drug-Free Workplace Act. It is understood and agreed that this Contract shall be cancelled by the awarding authority if the Contractor: 1) Fails to implement its drug-free workplace policy; 2) Fails to provide information regarding implementation of the contractor's drug-free workplace policy at the request of the public authority; or 3) Provides to the public authority false information regarding the contractor's drug-free workplace policy."

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division.
2. **SPECIFICATIONS:** Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Complete all sections of the quotation form.
4. Unit prices shall prevail in case of discrepancy.
5. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
6. **BID SUBMISSION:** All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130



State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
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Request for Quotation

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ADDRESS CORRESPONDENCE TO ATTENTION OF
**SHELLY MURRAY
 304-558-8801**

*709010654 630-682-6239
 MEYERCORD REVENUE DIVISION INC
 475 VILLAGE DRIVE
 CAROL STREAM IL 60188

DEPARTMENT OF TAX & REVENUE
 VARIOUS LOCALES AS
 INDICATED BY ORDER

John Sperawka

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
10/23/2008				

BID OPENING DATE: **12/01/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		255-30		\$148,980.00
<p>THE WV PURCHASING DIVISION, FOR THE AGENCY, WV STATE TAX DEPARTMENT, IS SOLICITING BIDS FOR AN OPEN END CONTRACT TO PROVIDE THE AGENCY WITH MACHINE HEAT AND HEAT IRON APPLIED DECAL CIGARETTE STAMPS.</p> <p>ATTACHMENTS: SPECIFICATIONS VENDOR PREFERENCE CERTIFICATE PURCHASING AFFIDAVIT BID BOND FORM WITH INSTRUCTIONS</p> <p>INQUIRES: WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 11/12/2008. QUESTIONS MAY BE SENT VIA USPS, FAX, COURIER, OR EMAIL. IN ORDER TO ASSURE NO VENDOR RECEIVES AN UNFAIR ADVANTAGE, NO SUBSTANTIVE QUESTIONS WILL BE ANSWERED ORALLY. IF POSSIBLE, EMAIL QUESTIONS ARE PREFERRED. ADDRESS INQUIRES TO:</p> <p>SHELLY MURRAY DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311 FAX: 304-558-4115 EMAIL: SHELLY.L.MURRAY@WV.GOV</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE: *[Signature]* TELEPHONE: 630-682-6239 DATE: 11/21/08

TITLE: Business Unit Manager FEIN: 201697655 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia
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DATE PRINTED 10/23/2008	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
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BID OPENING DATE: **12/01/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE UPON AWARD AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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<p>CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>QUANTITIES: QUANTITIES LISTED IN THE REQUISITION ARE APPROXIMATIONS ONLY, BASED ON ESTIMATES SUPPLIED BY THE STATE SPENDING UNIT. IT IS UNDERSTOOD AND AGREED THAT THE CONTRACT SHALL COVER THE QUANTITIES ACTUALLY ORDERED FOR DELIVERY DURING THE TERM OF THE CONTRACT, WHETHER MORE OR LESS THAN THE QUANTITIES SHOWN.</p> <p>ORDERING PROCEDURE: SPENDING UNIT(S) SHALL ISSUE A WRITTEN STATE CONTRACT ORDER (FORM NUMBER WV-39) TO THE VENDOR FOR COMMODITIES COVERED BY THIS CONTRACT. THE ORIGINAL COPY OF THE WV-39 SHALL BE MAILED TO THE VENDOR AS AUTHORIZATION FOR SHIPMENT, A SECOND COPY MAILED TO THE PURCHASING DIVISION, AND A THIRD COPY RETAINED BY THE SPENDING UNIT.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.</p> <p>REV. 04/11/2001</p> <p>EXHIBIT 6</p>						

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<p>PRICE ADJUSTMENT PROVISION: THE STATE OF WEST VIRGINIA WILL CONSIDER BIDS THAT CONTAIN PROVISIONS FOR PRICE ADJUSTMENTS PRIOR TO THE ORIGINAL EXPIRATION OF THE CONTRACT, PROVIDED THAT SUCH PRICE ADJUSTMENT COVERS BOTH UPWARD AND DOWNWARD MOVEMENT OF THE COMMODITY PRICE, AND THAT ADJUSTMENT IS BASED ON THE "PASS THROUGH" INCREASE OR DECREASE OF RAW MATERIALS AND/OR LABOR, WHICH MAKE UP ALL OR A SUBSTANTIAL PART OF A PRODUCT. ADJUSTMENTS ARE TO BE BASED UPON AN ACTUAL DOLLAR FIGURE, NOT A PERCENTAGE. ALL PRICE ADJUSTMENT REQUESTS MUST BE SUBSTANTIATED IN A MANNER ACCEPTABLE TO THE DIRECTOR PURCHASING, E.G. GOVERNMENTAL BENCH MARKS, GENERAL MARKET INCREASE, PUBLISHED PRICE LISTS. SUCH REQUESTS FOR AND INCREASE SHOULD BE RECEIVED IN WRITING BY THE DIRECTOR OF PURCHASING AT LEAST 30 DAYS IN ADVANCE OF THE EFFECTIVE DATE OF THE INCREASE. ANY TIME THE VENDOR REQUESTS A PRICE ADJUSTMENT, THE PURCHASING DIVISION MAY EITHER ACCEPT THE PRICE ADJUSTMENT AND AMEND THE CONTRACT ACCORDINGLY OR REJECT THE ADJUSTMENT IN ITS ENTIRETY AND CANCEL THE CONTRACT.</p> <p>PREFERRED TERMS: IT IS PREFERRED THAT THE PRICES ON THIS CONTRACT ARE FIRM FOR LIFE OF THE CONTRACT, AS INDICATED IN THE LIFE OF CONTRACT CLAUSE CONTAINED HEREIN, NOT TO EXCEED ONE (1) YEAR.</p> <p>PASS THROUGH PRICE INCREASES WILL BE CONSIDERED AT TIME OF CONTRACT RENEWAL ONLY.</p> <p>(XX) BONDS: FIVE PERCENT (5%) OF THE TOTAL AMOUNT OF THE BID PAYABLE TO THE STATE OF WEST VIRGINIA, SHALL BE SUBMITTED WITH EACH BID AS A BID BOND.</p>						

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10/23/2008						
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LINE	QUANTITY	UOP	CAT. NO	ITEM NUMBER	UNIT PRICE	AMOUNT
NOTICE						
A SIGNED BID MUST BE SUBMITTED TO:						
DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130						
THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:						
SEALED BID						
BUYER:			SHELLY MURRAY / FILE 31			
RFQ. NO.:			TAX09005			
BID OPENING DATE:			12/01/2008			
BID OPENING TIME:			1:30 PM			
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID:						
----- 630-682-6264 or 6319 -----						
SEE REVERSE SIDE FOR TERMS AND CONDITIONS						
SIGNATURE			TELEPHONE		DATE	
TITLE		FEIN		ADDRESS CHANGES TO BE NOTED ABOVE		

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LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
CONTACT PERSON (PLEASE PRINT CLEARLY):						
----- JOHN SPRAWKA -----						
***** THIS IS THE END OF RFQ TAX09005 ***** TOTAL:						\$148,980.00

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
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WEST VIRGINIA STATE TAX DEPARTMENT
INTERNAL AUDITING DIVISION

SPECIFICATIONS FOR
MACHINE HEAT AND HEAT IRON APPLIED CIGARETTE STAMPS
(FOR PACKAGES OF 20 CIGARETTES - 30,000 PER ROLL)
(FOR PACKAGES OF 20 CIGARETTES - 100 PER SHEET)
(FOR PACKAGES OF 25 CIGARETTES - 7,200 PER ROLL)
OPEN END CONTRACT

The Department of Administration will receive bids for furnishing machine heat and heat iron applied decal cigarette stamps.

QUANTITY AND PRICE: Quantity and denomination will be indicated on the release order. Bidders must submit net price per thousand stamps, manufactured and packed according to specifications.

This is an open-ended contract. The quantities in the RFQ are estimated and the actual quantities will be supplied to the awarded vendor. This contract will be awarded for one year with the option to renew two one-year renewals. Price increases may be considered at the time of renewal but must be demonstrated as "pass through" costs only.

BONDS: Five percent (5%) of the total amount of the bid payable to the State of West Virginia shall be submitted with each bid as a bid bond.

Additionally, in accordance with West Virginia Code § 5A-3- 4 (8), the successful bidder agrees that liquidated damages shall be imposed at the rate of \$1,000.00 per day for failure to provide deliverables, meet goals identified to keep the project on target or failure to meet specified deadlines. This clause shall in no way be considered exclusive and shall not limit the State of West Virginia or the West Virginia Tax Department's right to pursue any other additional remedy to which the Sate of West Virginia or the West Virginia Tax Department may have legal cause for action including further damages and penalties against the successful bidder.

CANCELLATION: The Director of Purchasing reserves the right to cancel any contract immediately upon written notice to the vendor if the materials or workmanship supplied are of an inferior quality or do not conform with the specifications of the contract herein.

side and descending numbers at regularly specified intervals on the other side, for accounting purposes.

Each roll is to be packed separately, in a cardboard box, the box to be securely sealed and labeled showing quantity, denomination and roll number. Twenty-five boxes for 20's and 50 boxes for 25's are to be packed in corrugated containers, each carton to be securely sealed and labeled showing quantity, denominations and serial numbers of rolls contained therein.

Stamps for heat iron application are to be furnished in sheets containing 100 stamps to each sheet for 20's. Stamps are to be in pads of 10 sheets per pad with 10 pads per a paper box to be properly sealed and plainly labeled on the end giving the number, kind and denomination of the stamps it contains together with the serial number of sheets of stamps. Ten of these boxes are to be wrapped in waterproof paper and placed in a strong cardboard carton, the carton to be securely sealed and labeled showing the first and last serial numbers of the contents.

PAPER: Stamps shall be made on unique, safety tinted, mill controlled, color paper furnished by the vendor. The name of the manufacturer of the paper stock should be furnished with the bid and vendor must render an accurate accounting of all paper used in the production of machine applied stamps, including spoilage, and verify such accounting record by affidavit to the West Virginia State Tax Department, Internal Auditing Division.

All paper must be processed with a special safety tint reading with copy to be specified by the West Virginia Tax Department, and must be so arranged and printed that it cannot be photographed on the colored paper.

The safety tint lettering for machine-applied stamps must be so printed as to appear on the face of the stamp and also must appear on the paper between the stamps. The safety tint shall transfer with the machine applied and heat iron stamps and the lettering extending beyond the edges of the stamp must also transfer with the stamp.

All spoiled paper and imperfect stamps shall be destroyed and a destruction notice shall be filed with the Internal Auditing Division within 10 business days.

Bidder should furnish with bid, and must furnish upon request, samples of paper, which he proposes to furnish for machine, and heat iron applied stamps.

MATERIALS: All colors, inks, and other ingredients used in the manufacture of the stamps shall be of the highest and best grade of materials used in the manufacture of decalcomania stamps. The manufacturer agrees to use

All departments of the plant involved with the manufacture of tax stamps for the State must be open at all times to any accredited officials of the West Virginia State Tax Department for inspection and audit.

Must agree and acknowledge in the bid that stamps manufactured for the West Virginia State Tax Department will not be used as samples or demonstration and inspection in other states without express written consent of the West Virginia State Tax Department.

INSPECTION: The successful bidder must maintain a rigid inspection for the elimination of imperfect sheets of stamps and for other violations of these specifications.

The Internal Auditing Division reserves the right to reject any stamps which upon receipt and inspection do not conform with the specifications or which are not readily transferable to cellophane or not sufficiently adhesive or satisfactory in any other respect.

The manufacturer is to pay the return transportation on the rejected stamps and to replace all such stamps at no expense to the West Virginia State Tax Department.

The successful bidder shall give to the Internal Auditing Division or their authorized representative free access to the plant at all times during the period of manufacture and/or storage and shall afford to such representative every facility for inspection of the work in process.

UNDER-RUN: Under-runs will not be accepted. All partial sheets of stamps and/or any damaged or imperfect stamps must be destroyed. Over-runs will be accepted but not paid for.

The manufacturer is to destroy damaged or imperfect stamps and to evidence such destruction by filing an affidavit with the Internal Auditing Division within ten business days.

DISPOSAL OF STONE AND PLATES: It is specifically agreed and understood that the original drawings, engravings, master stone, layout sheets and impression stones or plates shall be and remain the property of the West Virginia State Tax Department, Internal Auditing Division, and shall be held by the manufacturer for destruction upon completion of the contract and authority from the Internal Auditing Division.

It is further agreed by and between the parties hereto that upon the completion of the manufacture of the stamps herein agreed to be manufactured, sold and delivered, the manufacturer shall erase or grind off the transfer on the printing stone, layout sheets, impression stones or plates, and if the Internal Auditing

mechanical stamping. A minimum of fifty (50) machines and related equipment designed to apply contractor's stamps shall be available for immediate delivery and installation. Vendor may be required to satisfactorily demonstrate his stamp-applying machine to the Internal Auditing Division prior to the time of awarding the contract.

Vendor must guarantee to furnish and install any and all stamp applying machines, including related equipment such as power carton openers, carton closers, and gluers, throughout the State, when and where needed as determined by the Internal Auditing Division.

Vendor must guarantee that the stamps for machine applications will apply in a satisfactory manner and at a high rate of speed.

During such period as the West Virginia Tax Department shall utilize contractor's stamps for machine application, contractor must agree to service and maintain his machine in such manner and upon such reasonable conditions that mechanical failure will not substantially disrupt stamping by the distributors and receipt of revenue by the West Virginia Tax Department. Vendor should ascertain this in bid response. Maintenance and service contract shall be negotiated between the cigarette vendor and stamp manufacturer.

In the event the contractor shall sell a machine to an authorized distributor, contractor agrees during such period as the West Virginia Tax Department shall utilize contractor's stamps, to make available to such machine purchaser, at a reasonable charge, service for the repair and maintenance of the machine in order to keep the machine in proper operating condition. Vendor shall furnish, immediately upon notification and without charge, any assistance necessary to train the tobacco distributor's employees to successfully apply the stamps furnished under this contract.

Vendor must have sufficient trained personnel on call to respond within 36 hours, Monday through Friday, to properly maintain, service and repair stamp-applying machines so that mechanical failure will not substantially disrupt stamping by the tobacco distributors and receipt of revenue by the West Virginia Tax Department.

Successful bidder must guarantee that the tax stamps and the stamp applying machines, including related equipment, that bidder proposes to provide that their sale and use will not infringe upon any United States patent. Bidder must guarantee to defend, protect, and hold harmless the State of West Virginia, and all persons, firms, or concerns using or applying the tax stamps and using the stamp applying machines on its behalf, against all legal actions and from all damages, claims, demands, expenses and attorney's fees, for actual or alleged infringement of any United States patent or violate any anti-trust laws, by reason of the purchase and use of the tax stamps and use of the stamp applying machines.

Successful bidder is to contact Victoria Martin (304-558-8608) of the Internal Auditing Division before printing and again prior to shipment of the completed order.

Must provide proof of stamps within ten business days after award of contract and prior to printing.

BID FORM

TAX09005 - WV CIGARETTE STAMPS

ITEM DESCRIPTION	ESTIMATED QUANTITY	PRICE PER 1,000	EXTENDED PRICE
Fuson stamps for packages of 20 cigarettes in rolls of 30,000 stamps.	219,000,000	\$ 0.675	\$147,825.00
Hand stamp heat applied cigarette tax stamps for packages of 20 cigarettes in sheets of 100 stamps per sheet 150	250,000 300,000	\$ 3.85	\$ \$1,155.00
TOTAL		\$	\$ 148,980.00
COST OF FREIGHT/SHIPPING CHARGES TO BE INCLUDED IN PRINTING PRICE			

**
SEE NOTE
BELOW

*Note: The above quantities are only estimates for use in bid evaluation only. As indicated in the specifications, this is an open-ended contract and actual quantities may be subject to change.

NOTE: 20-cigarette sheets have
150 stamps per sheet.
1 case has 300,000 stamps.

MEYERCORD REVENUE INC.

(Company Name)

By:  (John Sprawka)

Title: Business Unit manager

Date: 11/21/08

State of West Virginia
VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
4. **Application is made for 5% resident vendor preference for the reason checked:**
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Meyercord Revenue Inc.

Signed: _____

Date: 11/21/08

Title: Business Unit Manager

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

VENDOR OWING A DEBT TO THE STATE:

West Virginia Code §5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate.

PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:

West Virginia Code §21-1D-5 provides that: Any solicitation for a public improvement construction contract shall require each vendor that submits a bid for the work to submit at the same time an affidavit that the vendor has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the West Virginia Code. A public improvement construction contract may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the West Virginia Code and who has not submitted that plan to the appropriate contracting authority in timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the West Virginia Code may take place before their work on the public improvement is begun.

ANTITRUST:

In submitting a bid to any agency for the state of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the state of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

LICENSING:

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY:

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendors should visit www.state.wv.us/admin/purchase/privacy for the Notice of Agency Confidentiality Policies.

Under penalty of law for false swearing (*West Virginia Code* §61-5-3), it is hereby certified that the vendor acknowledges the information in this said affidavit and is in compliance with the requirements as stated.

Vendor's Name: MeyerCORD Revenue Inc.

Authorized Signature:  Date: 11/21/08



Meyercord Revenue Inc.

an ITW company

475 Village Drive

Carol Stream, IL 60188-1830

Phone: (630) 682-6200

Fax: (630) 682-6269



November 21, 2008

State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street, East
Charleston, WV 25305-0130

Purchasing Division:

Thank you for the opportunity to submit our quotation for furnishing Fuson Cigarette Tax Stamps in accordance with Request for Quotation No. TAX09005 and attached specifications dated September 23, 2008.

Enclosed you will find completed bid form, samples of the type of paper on which your stamps will be processed, suggested design and colors and samples of transferred Fuson Cigarette Tax Stamps. The following paragraphs of this proposal letter correspond to the paragraphs of your specifications and are to be considered a part of our bid.

SPECIFICATIONS FOR
MACHINE HEAT AND HEAT IRON APPLIED CIGARETTE STAMPS
PACKAGES OF 20 CIGARETTES - 30,000 PER ROLL
PACKAGES OF 20 CIGARETTES - 100 PER SHEET
PACKAGES OF 25 CIGARETTES - 7,200 PER ROLL

QUANTITY AND PRICE: We understand and agree to this specification.

BONDS: We understand and agree to this specification. A copy of the Bid Bond for 5% of the amount bid is enclosed.

CANCELLATION: We understand and agree to this specification.

TYPE AND APPLICATION: We understand and agree to these specifications.

SIZE, DESIGN, AND COLORS: We understand and agree to this specification. Enclosed you will find sample of stamp designs and colors.

NUMBERING: We understand and agree to these specifications.

LAYOUT AND PACKAGING: We understand and agree to these specifications.

PAPER: We understand and agree to these specifications.

The paper for your Fuson Cigarette Tax Stamps will be furnished to us by Thilmany International Paper, Kaukauna, Wisconsin, or a qualified secondary source should the need arise. All rolls are strictly accounted for. For further information in regard to paper, please see paragraph headed "Production Control". Enclosed you will find a sample of the paper we propose to furnish.

MATERIALS: We understand and agree to these specifications.

WORKMANSHIP: We understand and agree to these specifications.

Meyercord Revenue Inc., founded in 1896, invented the Fuson[®] Tax Stamping System in 1954 to maximize the collection of cigarette tax revenues by State and local governments. Currently, 46 states utilize our Fuson[®] stamps and application machinery as indicated below; (dates refer to the starting date of Meyercord's contract):

Alabama - 1993	Kentucky - 1959	Ohio - 1994
Alaska - 2003	Louisiana - 1994	Oklahoma - 1958
Arizona - 1997	Maine - 1997	Oregon - 1997
Arkansas - 1997	Maryland - 1957	Pennsylvania - 1997
California - 1993/2005*	Massachusetts - 1997	Rhode Island - 1991
Colorado - 1973	Michigan - 1998	South Dakota - 1994
Connecticut - 1993	Minnesota - 1998	Tennessee - 1995
Delaware - 1990	Mississippi - 1961	Texas - 1989
Florida - 1988	Missouri - 1994	Utah - 1960
Georgia - 1963	Montana - 1993	Vermont - 1997
Hawaii - 2000	Nebraska - 1994	Virginia - 1960
Idaho - 1963	Nevada - 1976	Washington - 1964
Illinois - 1996	New Hampshire - 1993	West Virginia - 1997
Indiana - 1958	New Jersey - 1997	Wisconsin - 1959
Iowa - 1958	New Mexico - 1980	Wyoming - 1967
Kansas - 1997	New York - 1980	

* Meyercord supplied California with the Fuson[®] system from 1993 to 2004. In 2005, California implemented their alternative tobacco stamp program. Meyercord, in partnership with SICPA Product Security LLC, supplies California with the new system.

Note the endorsement of Meyercord's quality, service, security, and mechanical systems as indicated by sustained supplier relationships. We invite you to verify Meyercord's performance with tax administrators from the aforementioned states.

PRODUCTION CONTROL: We understand and agree to this specification.

Meyercord Revenue Inc.'s tax stamping system helped States collect over 16 billion dollars in cigarette taxes in 2005. Meyercord has taken extraordinary measures to protect this revenue stream for State and Local governments.

On June 8, 2005, Meyercord Revenue Inc. was awarded a NASPO II Security Assurance Certificate by the North American Security Products Organization. NASPO is a standards organization that defines, documents, and maintains relevant security risk management standards for reducing:

- Financial fraud
- Identity document fraud
- Dilution of brand integrity

NASPO certification verifies that Meyercord Revenue Inc. has successfully completed a comprehensive Security Risk Management Audit and is certified to be in compliance with the documented best practices in risk reduction infrastructure, systems, and techniques that assure security

We are keenly aware of and sensitive to potential threats that could compromise the security of the tax stamp. Our full effort is designed to ensure against potential counterfeiting of the stamps or fraud. Our thrust on this program is to protect the interests of the State and to do that, we draw upon our successes providing stamps to other states and municipalities. All of these efforts are designed to ensure complete accountability of the products we will provide to the State.

Most importantly, our processes are in place and proven through extensive experience. Our system of manufacturing and production control is based on more than 50 years of experience acquired through service to 47 States. All departments of our plant involved with the manufacture of your cigarette tax stamps will be open at all times to any accredited officials of your State. We invite you and representatives of the State to visit our plant and acquaint yourselves with our facilities and the precautions we have established. We will be pleased to entertain recommendations you may suggest to improve our system.

Meyercord keeps a record of all visitors and has a state of the art alarm and camera surveillance system. A separate confidential memorandum has been sent to the state detailing the specific measures taken to provide a high-security facility.

INSPECTION: We understand and agree to these specifications.

UNDER-RUN: We understand and agree to these specifications.

DISPOSAL OF STONE AND PLATES: West Virginia's stamp design artwork is digitally stored on computer. The design is etched on a press cylinder that is kept in a secure area. If the design is changed or the contract terminated, the cylinder would be stripped of its chrome coating and the design cut off from the copper. It would then be blank.

ACCOUNTING: We understand and agree to this specification.

STAMP APPLYING MACHINES: We understand and agree to these specifications

Meyercord Fuson tax stamping machines and accessory equipment is designed for smooth, precise and reliable operation. As a tailored system to meet stamping needs across the range of wholesalers, we currently lease or sell two versatile stamping lines:

SSM - Synchronized Stamp Machine - Optimal for high-speed, high-volume stamping; automated system eliminates manual operator adjustments; for pre and post-stamp needs;

VL10 - Automatic Stamp Machine - One manual adjustment for carton size change; 120mm capability; Hot or cold gluing systems.

We also lease or sell the following accessory machines to further automate stamping operations:

In-Line Cigarette Case Cutter - automatically feeds, cuts, and splits most full cases, dumping half cases for direct feed into automatic stamping lines.

Off-Line Cigarette Case Cutter - automatically feeds, cuts, and splits most full cases, placing half cases on a takeaway conveyor for stamping or inventory storage.

Case Packer - connects with automatic stamping lines, automatically repacks stamped cartons into the half case and discharges the half case on a take-away conveyor.

A Meyercord Case Packer may be used in conjunction with our automatic stamping lines to increase efficiency by reducing the required crew size from two operators to one operator.

The efficiency of an automated stamping line will be dependent on the skill and experience of the stamping operators, the type of product being stamped, and the type of inventory stamping (pre or post) being conducted in the operation.

Meyercord's stamping equipment may be leased or purchased. However, many stamping agents prefer to lease equipment at a monthly charge, which may or may not include installation, product flow consultation, training, scheduled preventive maintenance, replacement parts and emergency service by trained Meyercord service technicians. The monthly rate does not cover the cost of repair due to carelessness or negligence.

For machines that are purchased, our terms are 1/2 with a purchase order, 1/2 net 30 days after installation, F.O.B. shipping point. Taxes and installation costs are additional. We offer a variety of maintenance contracts at variable rates, depending on type of coverage and distance from nearest service shop.

A key to Meyercord's service program is scheduled preventive maintenance to minimize machine downtime. Depending on the volume of cigarettes stamped, our service department can arrange pre-determined appointments with a customer to perform preventive maintenance on a leased machine.

Preventive maintenance procedures may require a few hours per stamping line. If the preventative maintenance requirements conflict with the customer's production requirements, another appointment may be made at a more convenient time, or a minimally disruptive procedure may be performed while the machine is operating. Preventive maintenance schedules are revised from time to time and as customer's cigarette volume or equipment change.

Calls for emergency service may take precedence over preventive maintenance schedules. Response time to service calls depends in part on the travel distance and the time of day the call is received.

After scheduled preventive maintenance and service calls, some maintenance information is compiled detailing the work performed. A service history for Meyercord equipment may be entered into our database for future reference and/or statistical analysis purposes. Depending on the age of the machine, volume of cigarettes stamped, the amount and frequency of service calls, a leased machine may be periodically exchanged for a new or rebuilt stamping line incorporating the latest revisions.

If awarded the contract, Meyercord stands ready to address additional machine maintenance/service requirements in keeping with customer's needs and our service policies.

To the best of our knowledge, Meyercord's stamp applying machines and related equipment do not infringe on any United States patent. Meyercord agrees to defend, protect, and hold harmless the State and all persons, firms or concerns using or applying the tax stamps and using the stamp applying machines on its behalf in accordance with this contract, against all legal actions and from all damages, claims, demands, expenses and attorney's fees, for actual or alleged infringement of any United States patent by reason of the purchase and use of the tax stamps and use of the stamp applying machines.

PROTECTION: We understand and agree to this specification.

A separate confidential memorandum has been submitted to Internal Auditing Division. The purpose of the memorandum is to explain how our system provides protection for the State against unlawful reproduction and the methods by which such reproduction can be detected by inspectors of the State.

SHIPMENT: We understand and agree to this specification.

PAYMENT: We understand and agree to this specification.

Our payment terms are net 30 days, F.O.B. destination. All stamps are insured at replacement value at Carol Stream and in transit.

We reserve the right to invoice the State of West Virginia for any unshipped stamps supported by purchase orders after one year from the starting date of the contract. Any unshipped stamps supported by purchase orders will be inventoried for a maximum period of 6 months after expiration date of the contract.

AWARD: We understand and agree to these specifications.

RESERVATIONS: We understand and agree to these specifications.

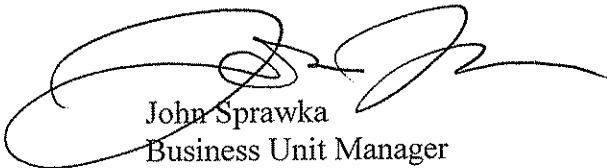
DELIVERY: We understand and agree to this specification.



Again, thank you for the opportunity to submit our quotation. If awarded your contract, be assured that your orders will receive our immediate attention.

Sincerely,

Meyercord Revenue Inc.
An ITW company

A handwritten signature in black ink, appearing to read 'John Sprawka', with a long horizontal flourish extending to the right.

John Sprawka
Business Unit Manager

Agency _____
REQ.P.O# _____

BID BOND

KNOW ALL MEN BY THESE PRESENTS, That we, the undersigned, Meyercord Revenue Inc.
of 475 Village Drive, Carol Stream, IL 60188, as Principal, and Travelers Casualty and Surety
Company of America of 215 Shuman Blvd Naperville, IL 60563, a corporation organized and existing under the laws of the State of _____
CT with its principal office in the City of _____, as Surety, are held and firmly bound unto the State
of West Virginia, as Obligee, in the penal sum of Five Percent of Amount Bid---- (\$ --5% of Amount Bid---) for the payment of which,
well and truly to be made, we jointly and severally bind ourselves, our heirs, administrators, executors, successors and assigns.

The Condition of the above obligation is such that whereas the Principal has submitted to the Purchasing Section of the
Department of Administration a certain bid or proposal, attached hereto and made a part hereof, to enter into a contract in writing for
Machine heat and heat iron applied cigarett stamps for West VA

NOW THEREFORE,

- (a) If said bid shall be rejected, or
- (b) If said bid shall be accepted and the Principal shall enter into a contract in accordance with the bid or proposal attached hereto and shall furnish any other bonds and insurance required by the bid or proposal, and shall in all other respects perform the agreement created by the acceptance of said bid, then this obligation shall be null and void, otherwise this obligation shall remain in full force and effect. It is expressly understood and agreed that the liability of the Surety for any and all claims hereunder shall, in no event, exceed the penal amount of this obligation as herein stated.

The Surety, for the value received, hereby stipulates and agrees that the obligations of said Surety and its bond shall be in no way impaired or affected by any extension of the time within which the Obligee may accept such bid, and said Surety does hereby waive notice of any such extension.

IN WITNESS WHEREOF, Principal and Surety have hereunto set their hands and seals, and such of them as are corporations have caused their corporate seals to be affixed hereunto and these presents to be signed by their proper officers, this
20th day of November, 2008.

Principal Corporate Seal

Meyercord Revenue Inc.

(Name of Principal)
By Tim Arends TIM ARENDS
(Must be President or Vice President)
GENERAL MGR / PRESIDENT
(Title)

Surety Corporate Seal

Travelers Casualty and Surety Company of America

(Name of Surety)
By: Katherine J Foreit
Attorney-in-Fact
Katherine J. Foreit, as Attorney-in-Fact for Surety

IMPORTANT - Surety executing bonds must be licensed in West Virginia to transact surety insurance. Raised corporate seals must be affixed, a power of attorney must be attached.



POWER OF ATTORNEY

Farmington Casualty Company
Fidelity and Guaranty Insurance Company
Fidelity and Guaranty Insurance Underwriters, Inc.
Seaboard Surety Company
St. Paul Fire and Marine Insurance Company

St. Paul Guardian Insurance Company
St. Paul Mercury Insurance Company
Travelers Casualty and Surety Company
Travelers Casualty and Surety Company of America
United States Fidelity and Guaranty Company

Attorney-In Fact No. 219463

Certificate No. 002561324

KNOW ALL MEN BY THESE PRESENTS: That Seaboard Surety Company is a corporation duly organized under the laws of the State of New York, that St. Paul Fire and Marine Insurance Company, St. Paul Guardian Insurance Company and St. Paul Mercury Insurance Company are corporations duly organized under the laws of the State of Minnesota, that Farmington Casualty Company, Travelers Casualty and Surety Company, and Travelers Casualty and Surety Company of America are corporations duly organized under the laws of the State of Connecticut, that United States Fidelity and Guaranty Company is a corporation duly organized under the laws of the State of Maryland, that Fidelity and Guaranty Insurance Company is a corporation duly organized under the laws of the State of Iowa, and that Fidelity and Guaranty Insurance Underwriters, Inc. is a corporation duly organized under the laws of the State of Wisconsin (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint

Theodore C. Sevier, Jr., C. R. Hernandez, Ralph E. Nosal, Katherine J. Foreit, Debra R. Keebler, Sandra Nowakowski, Linh B. Bucholtz, and David J. Roth

of the City of Chicago, State of Illinois, their true and lawful Attorney(s)-in-Fact, each in their separate capacity if more than one is named above, to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed and their corporate seals to be hereto affixed, this 8th day of January, 2008.

Farmington Casualty Company
Fidelity and Guaranty Insurance Company
Fidelity and Guaranty Insurance Underwriters, Inc.
Seaboard Surety Company
St. Paul Fire and Marine Insurance Company

St. Paul Guardian Insurance Company
St. Paul Mercury Insurance Company
Travelers Casualty and Surety Company
Travelers Casualty and Surety Company of America
United States Fidelity and Guaranty Company



State of Connecticut
City of Hartford ss.

By: [Signature]
George W. Thompson, Senior Vice President

On this the 8th day of January, 2008, before me personally appeared George W. Thompson, who acknowledged himself to be the Senior Vice President of Farmington Casualty Company, Fidelity and Guaranty Insurance Company, Fidelity and Guaranty Insurance Underwriters, Inc., Seaboard Surety Company, St. Paul Fire and Marine Insurance Company, St. Paul Guardian Insurance Company, St. Paul Mercury Insurance Company, Travelers Casualty and Surety Company, Travelers Casualty and Surety Company of America, and United States Fidelity and Guaranty Company, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

In Witness Whereof, I hereunto set my hand and official seal. My Commission expires the 30th day of June, 2011.



[Signature]
Marie C. Tetreault, Notary Public

STATE OF ILLINOIS
COUNTY OF COOK

I, AnneMarie Bellavia, a Notary Public in and for said County, do hereby
certify that Katherine J. Foreit Attorney-in-Fact, of the:

**Farmington Casualty Company
Fidelity and Guaranty Insurance Company
Fidelity and Guaranty Insurance Underwriters,
Inc.**

Seaboard Surety Company

**St. Paul Fire and Marine Insurance Company
St. Paul Guardian Insurance Company
St. Paul Mercury Insurance Company
Travelers Casualty and Surety Company
Travelers Casualty and Surety Company of
America**

United States Fidelity and Guaranty Company

**A Connecticut Corporation
An Iowa Corporation
A Wisconsin Corporation**

A New York Corporation

**A Minnesota Corporation
A Minnesota Corporation
A Minnesota Corporation
A Connecticut Corporation
A Connecticut Corporation**

A Maryland Corporation

who is personally known to me to be the same person whose name is subscribed to the foregoing
instrument, appeared before me this day in person, and acknowledged that they signed, sealed,
and delivered said instrument for and on behalf of:

**Farmington Casualty Company
Fidelity and Guaranty Insurance Company
Fidelity and Guaranty Insurance Underwriters,
Inc.**

Seaboard Surety Company

**St. Paul Fire and Marine Insurance Company
St. Paul Guardian Insurance Company
St. Paul Mercury Insurance Company
Travelers Casualty and Surety Company
Travelers Casualty and Surety Company of
America**

United States Fidelity and Guaranty Company

**A Connecticut Corporation
An Iowa Corporation
A Wisconsin Corporation**

A New York Corporation

**A Minnesota Corporation
A Minnesota Corporation
A Minnesota Corporation
A Connecticut Corporation
A Connecticut Corporation**

A Maryland Corporation

for the uses and purposed therein set forth.

Given under my hand and notarial seal at my office in the City of Chicago in said County,
this 20th day of November A.D of 2008

AnneMarie Bellavia
Notary Public

